

**FILED**

**AUG 18 2009**

**EUGENE R. WEDOFF,  
BANKRUPTCY JUDGE**

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re:

**AQP LIQUIDATING, INC.,**

**Debtor.**

**Case No. 07 B 03227**

**Chapter 7**

In re:

**Q-RAY COMPANY,**

**Debtor.**

**Case No. 07 B 03228**

**Chapter 7**

In re:

**QUE T. PARK,**

**Debtor.**

**Case No. 07 B 03217**

**Chapter 7**

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO  
JENNER AND BLOCK, LLP, ATTORNEYS FOR THE TRUSTEE, FOR ALLOWANCE AND PAYMENT  
OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

**TOTAL FEES REQUESTED: \$222,730.50**  
**TOTAL FEES REDUCED: \$0.00**  
**TOTAL FEES ALLOWED: \$222,730.50**

**TOTAL COSTS REQUESTED: \$14,076.26**  
**TOTAL COSTS REDUCED: \$5,545.16**  
**TOTAL COSTS ALLOWED: \$8,531.10**

**TOTAL FEES AND COSTS ALLOWED: \$231,261.60**

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN  
DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE  
NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE  
NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

**(1) Overhead Costs are Non-Compensable**

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. *See In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

Dated: August 18, 2009

  
Eugene R. W. Hoff  
United States Bankruptcy Judge

consumed, and the skill required, the Firm requests that it be allowed at this time compensation for professional services rendered during the Fee Period in the sum of \$222,730.50.

**ACTUAL AND NECESSARY EXPENSES**

22. The Firm has disbursed, and requests reimbursement of, the following sums for:

Court Reporter Charge	990.70
CREDIT - Westlaw Research	- 60.48
Filing Fee	4,200.00
In-City Transportation	36.00
Lexis Research	1,634.59 #1
Pacer Charges	603.60
Photocopy Expense	2,553.08
Postage Expense	11.70
Special Messenger Service	79.40
Special Search	90.00
UPS	27.10
Westlaw Research	3,910.57 #1
TOTAL DISBURSEMENTS	14,076.26

A more detailed list of these expenses is part of Exhibit A hereto.

23. It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

24. The Firm only charges for overseas or out of the country long distance telephone calls. It does not charge for facsimile transmissions.

25. Computer assisted legal research is used whenever the researcher determines that using Westlaw or Lexis Nexis is more cost effective than using traditional (non-computer assisted legal research) techniques. The Firm bills each client for the Lexis and Westlaw charges